GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 - waiver off the requirement for furnishing FORM GSTR-1 for the year 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification issued in the G.O.Ms.No.255, Revenue (CT-II) Department, Dated 20.3.2019 – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 140 **Dated: 15-05-2020**

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.301, Revenue (Commercial Taxes-II) Department, Dated:16-5-2019.
3) Notification No. 12/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:21-03-2020.
4) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:31-03-2020.

** ** **

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:15-05-2020.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in the G.O.Ms.No.301, Revenue (Commercial Taxes-II) Department, Dated 16-5-2019.

AMENDMENT

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: –

"Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR- 1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER